

Summary of Budget - Proposed Amendments - General Operating Fund
 Summary as of March 31, 2026

Description	Current Budget	Proposed Budget Amendments			Proposed Budget
		Rolled Over Encumbrances	Other Amendments	Fund Balance Neutral Transfers	
Beginning Fund Balance (Unassigned)	\$ 248,420,281	\$ -		\$ -	\$ 248,420,281
Revenues					
Local	581,676,100		-		581,676,100
State	186,013,900		9,253,200		195,267,100
Federal	4,000,000				4,000,000
Total Revenues	771,690,000	-	9,253,200	-	780,943,200
Expenditures					
Function 11 - Instruction	431,926,852	-	-	(26,775)	431,900,077
Function 12 - Library/Media Services	7,438,584	-	-	-	7,438,584
Function 13 - Curriculum/Instructional Staff Development	15,742,510	-	-	(11,730)	15,730,780
Function 21 - Instruction Leadership	13,018,865	-	-	1,163	13,020,028
Function 23 - School Leadership	41,953,965	-	-	15,700	41,969,665
Function 31 - Guidance / Counseling	30,733,091	-	-	3,679	30,736,770
Function 32 - Social Work Services	272,859	-	-	-	272,859
Function 33 - Health Services	7,337,278	-	-	(587)	7,336,691
Function 34 - Student Transportation	18,680,766	-	-	-	18,680,766
Function 35 - Child Nutrition	-	-	-	-	-
Function 36 - Co-curricular / Extracurricular Activities	24,689,826	-	-	(11,521)	24,678,305
Function 41 - General Administration	19,904,786	-	694,000	26,686	20,625,472
Function 51 - Maintenance & Operations	66,458,685	-	-	3,385	66,462,070
Function 52 - Security Services	11,021,053	-	-	-	11,021,053
Function 53 - Data Processing Services	11,346,810	-	-	-	11,346,810
Function 61 - Community Services	2,586,069	-	-	-	2,586,069
Function 71 - Debt Administration	1,182,510	-	-	-	1,182,510
Function 81 - Facilities Acquisition & Construction	454,774	-	-	-	454,774
Function 91 - Intergovernmental Charges	18,640,800	-	-	-	18,640,800
Function 95 - Payments to JJAEP	40,000	-	-	-	40,000
Function 97 - Payments to Tax Increment Fund	41,315,100	-	-	-	41,315,100
Function 99 - Other Intergovernmental Charges	5,913,326	-	-	-	5,913,326
Total Expenditures	770,658,509	-	694,000	-	771,352,509
Other Plan Sources (Uses)	1,384,086				1,384,086
Ending Fund Balance (unassigned)	\$ 250,835,858	\$ -	\$ 8,559,200	\$ -	\$ 259,395,058

Note: The beginning fund balance reflects the ending unassigned fund balance per the 2025 Annual Comprehensive Financial Report.

Proposed Amendments:

Property Value Audit Fee	694,000	Recurring Costs
	<u>694,000</u>	

Reconciliation of original adopted budget to current proposed budget:

Original Adopted Budget	762,677,660
Previously Adopted Amendments	7,980,849
Current Budget	770,658,509
Proposed Amendments	694,000
Proposed Budget	771,352,509

Previously Adopted Amendments

2025 Rolled PO's	2,793,863	Recurring Costs
Classroom & Teaching Supply Stipends	1,250,000	
School Marshals	1,455,400	✓
Accounting Amendment for leases (fund-balance neutral)	929,312	
Marketing - Access Frisco & Frisco Flex	350,000	✓
Accounting Amendment for leases (fund-balance neutral)	454,774	
TEA TIA Fees	339,500	
School Marshals start-up costs	233,000	
Legal Fees	175,000	
	<u>7,980,849</u>	